

**UNITED STATES DISTRICT COURT
DISTRICT OF MASSACHUSETTS**

UNITED STATES OF AMERICA

Petitioner,

v.

MBD No. 23-91513

DAVID DELGIZZI AS PRESIDENT OF ADG,
INC.

Respondent.

UNITED STATES' STATUS REPORT

The United States submits this status report in response to the Court's January 31, 2024, Order, Dkt. No. 13, which states that by February 15, 2024, the respondent, Mr. David Delgizzi, must produce the documents requested as detailed in the Internal Revenue Service ("IRS") Summons issued on January 24, 2023, by IRS Revenue Officer Russell Silverstein.

Since the January 31, 2024, Show Cause Hearing, the government has communicated with Mr. Delgizzi regarding the Court's Order and requested that he provide the requested documents to RO Silverstein. On February 13, 2024, the government notified Mr. Delgizzi via the email that he should send the requested documents to RO Silverstein's address. On February 15, 2024, Mr. Delgizzi notified the government that he had sent the documents to RO Silverstein via overnight mail. On February 20, 2024, RO Silverstein confirmed receipt of the documents, Mr. Delgizzi had shipped via mail, which contained only Mr. Delgizzi's bank statements.

The documents the respondent shipped on February 13, 2024, are insufficient. The IRS Summons requested:

"All documents and records you possess or control regarding assets, liabilities, or accounts held in the taxpayer's name or for the taxpayer's benefit

which the taxpayer wholly or partially owns, or in which the taxpayer has a security interest. These records and documents include but are not limited to: all bank statements, checkbooks, canceled checks, saving account passbooks, records or certificates of deposit for the period: From 01/01/2022 To 12/31/2022. Also include all current vehicle registration certificates, deeds or contracts regarding real property, stocks and bonds, accounts, stored value cards, online and mobile accounts, virtual currency, notes and judgments receivable, and all life or health insurance policies.”

To date, Mr. Delgizzi has only produced a few bank statements. RO Silverstein notified Mr. Delgizzi that he had not produced all the documents requested in the IRS Summons, including Collection Information Statements for Mr. Delgizzi’s business or for Mr. Delgizzi as the business owner, the forms are also known as Form 433A or 433B. Mr. Delgizzi was also informed that he needs to provide other documents related to his business including inventory items. RO Silverstein explained that without such information the IRS is unable to make a collection determination. Mr. Delgizzi states that he intends to comply with the IRS Summons and will search his records for the information requested, although he does not believe that he has any additional records in his possession. RO Silverstein has asked Mr. Delgizzi to provide the additional documents by Tuesday, February 27, 2024.

The government is not asking the Court to take any action at this time. Based on RO Silverstein’s investigation, the government believes that Mr. Delgizzi has additional documents that are responsive to the IRS Summons, therefore if Mr. Delgizzi fails to provide additional documents, the government request that pursuant to the Court’s Order, Dkt. No. 13, that this Court “recommend that Judge Saris issue an order granting the governments petition and directing that Mr. Delgizzi obey the summons, upon pain of a finding of contempt of court.”

Respectfully submitted,

JOSHUA S. LEVY
Acting United States Attorney

/s/ Julien M. Mundele _____

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Dated: February 22, 2024

CERTIFICATE OF SERVICE

I hereby certify that I have served a copy of the foregoing by emailing and mailing copy of the same in the United States certified mail addressed as follows:

David Delgizzi
3 Bittersweet Lane
Weston, MA 02493
delgizzi@comcast.net

/s/ Julien M. Mundele _____

Julien M. Mundele
Assistant United States Attorney

Dated: February 22, 2024